We claim:

1. A method for forming deep trenches in a semiconductor substrate, the method comprising:

providing a semiconductor substrate;

forming a pad oxide layer on the semiconductor substrate;

forming a pad nitride layer on the pad oxide layer;

forming a borophosphosilicate glass layer on the pad nitride layer;

forming a borosilicate glass layer on the borophosphosilicate glass layer; and

forming deep trenches through the borosilicate glass layer, the borophosphosilicate glass layer, the pad nitride layer, the pad oxide layer, and into the semiconductor substrate.

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- 2. The method according to Claim 1, further comprising performing an annealing process between the steps of forming the borosilicate glass layer and the deep trenches.
- 3. The method according to Claim 1, further comprising utilization of vapor of hydrogen fluoride to etch the borosilicate glass layer and the borophosphosilicate glass in an anisotropic manner.
 - 4. A structure for forming deep trenches in a semiconductor substrate, the

structure comprising:

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- a semiconductor substrate;
- a pad oxide layer on the semiconductor substrate;
- a pad nitride layer on the pad oxide layer;
- a borophosphosilicate glass layer on the pad nitride layer; and
- a borosilicate glass layer on the borophosphosilicate glass layer.